

1 EDMUND G. BROWN JR., Attorney General  
of the State of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 DIANE DE KERVOR, State Bar No. 174721  
Deputy Attorney General  
4 110 West "A" Street, Suite 1100  
San Diego, CA 92101  
5 P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 645-2611  
7 Facsimile: (619) 645-2061

8 Attorneys for Complainant

9  
10 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
11 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

13 RICK ALLEN STOCKTON  
8505 Foucaud Way  
14 San Diego, CA 92129

15 Certified Public Accountant No. 89190

16 Respondent.

Case No. AC-2008 25

**DEFAULT DECISION**  
**AND ORDER**

[Gov. Code, §11520]

17  
18 **FINDINGS OF FACT**

19 1. On or about July 2, 2008, Complainant Carol Sigmann, in her official  
20 capacity as the Executive Officer of the California Board of Accountancy, Department of  
21 Consumer Affairs, filed Accusation No. AC-2008 25 against Rick Allen Stockton (Respondent)  
22 before the California Board of Accountancy.

23 2. On or about May 10, 2004, the California Board of Accountancy (Board)  
24 issued Certified Public Accountant Certificate No. 89190 to Respondent. The Certified Public  
25 Accountant Certificate expired on November 1, 2007, and has not been renewed.

26 3. On or about July 15, 2008, Mona Sebastian, an employee of the  
27 Department of Justice, served by First Class Mail and Certified Mail a copy of the Accusation  
28 No. AC-2008 25, Statement to Respondent, Notice of Defense, Request for Discovery, and

1 Discovery Statutes to Respondent's address of record with the Board, which was and is:

2 8505 Foucaud Way  
3 San Diego, CA 92129

4 Ms. Sebastian also served a copy of the same documents upon Respondent at the prison where  
5 this Office was informed by the California Department of Corrections that he is incarcerated:

6 CDC # 82816  
7 California Rehabilitation Center  
8 PO Box 1841  
9 Norco, CA 92860

9 A copy of the Accusation is attached as exhibit A, and is incorporated herein by reference.

10 4. On or about July 21, 2008, the Receipt for the certified mail copy sent to  
11 the prison was returned, signed by an employee at the facility. It is attached hereto as Exhibit B.

12 5. On or about August 7, 2008, the Certified Mail copy of the Accusation  
13 that was sent to Respondent in prison was returned to this Office with the notation that the  
14 inmate refused mail. Respondent Stockton signed the refusal. A copy of that envelope is  
15 attached hereto as Exhibit C. None of the other mailings, including the First Class copy sent to  
16 Respondent in the prison, were returned by the Post Office.

17 6. Service of the Accusation was effective as a matter of law under the  
18 provisions of Government Code section 11505, subdivision (c).

19 7. Business and Professions Code section 118 states, in pertinent part:

20 (b) The suspension, expiration, or forfeiture by operation of law of a  
21 license issued by a board in the department, or its suspension, forfeiture, or  
22 cancellation by order of the board or by order of a court of law, or its surrender  
23 without the written consent of the board, shall not, during any period in which it  
24 may be renewed, restored, reissued, or reinstated, deprive the board of its  
25 authority to institute or continue a disciplinary proceeding against the licensee  
26 upon any ground provided by law or to enter an order suspending or revoking the  
27 license or otherwise taking disciplinary action against the license on any such  
28 ground.

25 8. Government Code section 11506 states, in pertinent part:

26 (c) The respondent shall be entitled to a hearing on the merits if the  
27 respondent files a notice of defense, and the notice shall be deemed a specific  
28 denial of all parts of the accusation not expressly admitted. Failure to file a notice  
of defense shall constitute a waiver of respondent's right to a hearing, but the  
agency in its discretion may nevertheless grant a hearing.



1 in the conduct who was complicit in the molestations, and lasted for several years. In addition to  
2 committing the crimes against the girl, Respondent took photographs of his crimes. One of the  
3 counts was enhanced pursuant to Penal Code section 1203.066(a)(8) for substantial sexual  
4 conduct with the child.

5 b. Respondent is subject to discipline under section 5063(a)(1)(A-B)  
6 in that he failed to report his felony convictions, as described above, to the Board within thirty  
7 days after his guilty pleas were entered.

8 ORDER

9 IT IS SO ORDERED that Certified Public Accountant Certificate No. 89190,  
10 heretofore issued to Respondent Rick Allen Stockton, is revoked.

11 Pursuant to Government Code section 11520, subdivision (c), Respondent may  
12 serve a written motion requesting that the Decision be vacated and stating the grounds relied on  
13 within seven (7) days after service of the Decision on Respondent. The agency in its discretion  
14 may vacate the Decision and grant a hearing on a showing of good cause, as defined in the  
15 statute.

16 This Decision shall become effective on October 26, 2008.

17 It is so ORDERED September 26, 2008

18  
19   
20 FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
21 DEPARTMENT OF CONSUMER AFFAIRS

22 80269074.wpd

23 DOJ docket number:SD2008801519

24 Attachments:

25 Exhibit A: Accusation No. AC-2008 25

26 Exhibit B: Certified Mail Receipt

27 Exhibit C: Certified Mail Envelope Refused by Respondent  
28

Exhibit A

Accusation No. AC-2008 25

1 EDMUND G. BROWN JR., Attorney General  
of the State of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 DIANE DE KERVOR, State Bar No. 174721  
Deputy Attorney General  
4 California Department of Justice  
110 West "A" Street, Suite 1100  
5 San Diego, CA 92101  
P.O. Box 85266  
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10 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
11 **DEPARTMENT OF CONSUMER AFFAIRS**  
12 **STATE OF CALIFORNIA**

13 In the Matter of the Accusation Against:

Case No. AC-2008 25

14 **RICK ALLEN STOCKTON**  
15 **8505 Foucaud Way**  
**San Diego, CA 92129**

**A C C U S A T I O N**

16 Certified Public Accountant  
17 Certificate No. 89190

Respondent.

18  
19 Complainant alleges:

20 **PARTIES**

21 1. Carol Sigmann (Complainant) brings this Accusation solely in her official  
22 capacity as the Executive Officer of the California Board of Accountancy, Department of  
23 Consumer Affairs.

24 2. On or about May 10, 2004, the California Board of Accountancy issued  
25 Certified Public Accountant Certificate Number 89190 to Rick Allen Stockton (Respondent).  
26 The Certified Public Accountant license expired on November 1, 2007, and has not been  
27 renewed.

28 ///

JURISDICTION AND STATUTORY AUTHORITY

3. This Accusation is brought before the California Board of Accountancy (Board), Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

4. Section 118, subdivision (b), of the Code provides that the expiration of a license shall not deprive the Board of jurisdiction to proceed with a disciplinary action during the period within which the license may be renewed, restored, reissued or reinstated.

5. Section 482 of the Code states, in pertinent part:

Each board under the provisions of this code shall develop criteria to evaluate the rehabilitation of a person when:

....

(b) Considering suspension or revocation of license under Section 490.

Each board shall take into account all competent evidence of rehabilitation furnished by the applicant or licensee.

6. Section 490 of the Code states:

A board may suspend or revoke a license on the ground that the licensee has been convicted of a crime, if the crime is substantially related to the qualifications, functions, or duties of the business or profession for which the license was issued. A conviction within the meaning of this section means a plea or verdict of guilty or a conviction following a plea of nolo contendere. Any action which a board is permitted to take following the establishment of a conviction may be taken when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal, or when an order granting probation is made suspending the imposition of sentence, irrespective of a subsequent order under the provisions of Section 1203.4 of the Penal Code.

7. Section 493 of the Code states:

Notwithstanding any other provision of law, in a proceeding conducted by a board within the department pursuant to law to deny an application for a license or to suspend or revoke a license or otherwise take disciplinary action against a person who holds a license, upon the ground that the applicant or the licensee has been convicted of a crime substantially related to the qualifications, functions, and duties of the licensee in question, the record of conviction of the crime shall be conclusive evidence of the fact that the conviction occurred, but only of that fact, and the board may inquire into the circumstances surrounding the commission of the crime in order to fix the degree of discipline or to determine if the conviction is substantially related to the qualifications, functions, and duties of the licensee in question.

///

1 .As used in this section, 'license' includes 'certificate,' 'permit,'  
2 'authority,' and 'registration.'

3 8. Section 5063, subdivision (a), states, in pertinent part:

4 A licensee shall report to the board in writing of the occurrence of any of  
5 the following events . . . within 30 days of the date the licensee has knowledge of  
6 these events:

7 (1) The conviction of the licensee of any of the following:

8 (A) A felony.

9 (B) Any crime related to the qualifications, functions, or duties of a public  
10 accountant or certified public accountant, or to acts or activities in the course and  
11 scope of the practice of public accountancy.

12 9. Section 5100 states, in pertinent part:

13 After notice and hearing the board may revoke, suspend, or refuse to  
14 renew any permit or certificate granted under Article 4 (commencing with Section  
15 5070) and Article 5 (commencing with Section 5080), or may censure the holder  
16 of that permit or certificate for unprofessional conduct that includes, but is not  
17 limited to, one or any combination of the following causes:

18 (a) Conviction of any crime substantially related to the qualifications,  
19 functions and duties of a certified public accountant or a public accountant.

20 10. Section 5106 states:

21 A plea or verdict of guilty or a conviction following a plea of nolo  
22 contendere is deemed to be a conviction within the meaning of this article. The  
23 record of the conviction shall be conclusive evidence thereof. The board may  
24 order the certificate or permit suspended or revoked, or may decline to issue a  
25 certificate or permit, when the time for appeal has elapsed, or the judgment of  
26 conviction has been affirmed on appeal or when an order granting probation is  
27 made, suspending the imposition of sentence, irrespective of a subsequent order  
28 under the provisions of Section 1203.4 of the Penal Code allowing such person to  
withdraw his plea of guilty and to enter a plea of not guilty, or setting aside the  
verdict of guilty or dismissing the accusation, information or indictment.

11. Section 5107, subdivision (a), states, in pertinent part:

The executive officer of the board may request the administrative law  
judge, as part of the proposed decision in a disciplinary proceeding, to direct any  
holder of a permit or certificate found to have committed a violation or violations  
of this chapter to pay to the board all reasonable costs of investigation and  
prosecution of the case, including, but not limited to, attorneys' fees. The board  
shall not recover costs incurred at the administrative hearing.

12. Section 5109 of the Code states:

The expiration, cancellation, forfeiture, or suspension of a license,  
practice, privilege, or other authority to practice public accountancy by operation  
of law or by order or decision of the board or a court of law, or the voluntary

1 surrender of a license by a licensee shall not deprive the board of jurisdiction to  
2 commence or proceed with any investigation of or action or disciplinary  
3 proceeding against the licensee, or to render a decision suspending or revoking the  
4 license.

13. Title 16 California Code of Regulations (Regulations) section 99 states:

For the purposes of denial, suspension, or revocation of a certificate or  
5 permit pursuant to Division 1.5 (commencing with Section 475) of the Business  
6 and Professions Code, a crime or act shall be considered to be substantially  
7 related to the qualifications, functions or duties of a certified public accountant or  
8 public accountant if to a substantial degree it evidences present or potential  
9 unfitness of a certified public accountant or public accountant to perform the  
10 functions authorized by his certificate or permit in a manner consistent with the  
11 public health, safety, or welfare. Such crimes or acts shall include but not be  
12 limited to those involving the following. . . .

#### 10 FIRST CAUSE FOR DISCIPLINE

##### 11 **(Conviction of Four Counts of Lewd Acts Upon a Child Under the Age of Fourteen 12 with an Enhancement for Substantial Sexual Conduct with the Child)**

13 14. Respondent has subjected his license to disciplinary action for  
14 unprofessional conduct under Code sections 5100(a) and 490 in that he was convicted of several  
15 serious felonies. On or about June 11, 2007, in a criminal proceeding entitled *People v. Rick*  
16 *Allen Stockton* in San Diego Superior Court, Case Number SCD202846, Respondent was  
17 convicted by plea of guilty to four counts of Penal Code section 288(a) (lewd act upon a child  
18 under the age of 14), felonies, based upon events which took place in 2001. One of the counts  
19 was enhanced pursuant to Penal Code section 1203.066(a)(8) for substantial sexual conduct with  
20 the child. The circumstances surrounding the convictions are as follows:

21 15. The criminal offenses against the child, Respondent's neighbor, started  
22 when she was approximately 9 years old, and lasted over several years when Respondent's step-  
23 daughter and co-defendant babysat the child. In addition to committing the crimes against the  
24 girl, Respondent took photographs of his crimes. Respondent's home and computers were  
25 searched and provided evidence of the charges against Respondent.

26 16. On or about August 1, 2007, Respondent was sentenced to 12 years in  
27 state prison, 6 of which are consecutive, a restitution fine in the amount of \$4,493 to be paid to  
28 the child victim for medical expenses and counseling, and a restitution fine of \$9,600 which is

1 suspended unless his parole is revoked. After sentencing, he was immediately incarcerated and is  
2 currently serving his term in the California Rehabilitation Center in Norco, California.  
3 Respondent is now a registered sex offender.

4 **SECOND CAUSE FOR DISCIPLINE**

5 **(Failure to Report Conviction)**

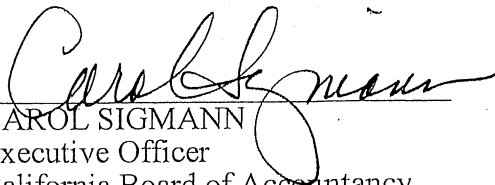
6 17. Respondent is subject to discipline under section 5063(a)(1)(A-B) in that he failed  
7 to report his felony convictions, as detailed in paragraphs 14 to 16, above, to the Board within  
8 thirty days after it was entered by his guilty plea made that same date.

9 **PRAYER**

10 WHEREFORE, Complainant requests that a hearing be held on the matters herein  
11 alleged and that following the hearing, the California Board of Accountancy issue a decision:

- 12 1. Revoking, suspending or otherwise imposing discipline upon Certified  
13 Public Accountant Certificate Number 89190 issued to Rick Allen Stockton;  
14 2. Ordering Rick Allen Stockton to pay the California Board of Accountancy  
15 the reasonable costs of the investigation and enforcement of this case pursuant to Business and  
16 Professions Code section 5107; and  
17 3. Taking such other and further action as deemed necessary and proper.

18 DATED: July 2, 2008  
19

20   
21 CAROL SIGMANN  
22 Executive Officer  
23 California Board of Accountancy  
24 Department of Consumer Affairs  
25 State of California  
26 Complainant

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28 80255382.wpd